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CIRCULAR IN REFERENCE TO THE VAL-
UATION OF TAXABLES, AND THE ES-
TIMATE OF TAXES IN KIND.

OFFICE OF COMMISSIONER OF TAXES, }
RICHMOND, August 10th, 1863. }

1. Many inquiries having been made as to the standard of valuation of taxable articles and objects, and different opinions among Assessors being entertained, it is hereby directed, that in the valuation of all taxable articles or objects, including the estimates of agricultural products which are taxed in kind, Tax Assessors shall be governed by the current selling prices, of the articles and objects to be taxed, in the neighborhood where they are held at the time, or upon the day with reference to which the assessment or valuation is required by law to be made. The tax laws require the assessors to ascertain the true value, by every legitimate means in their power, of all taxable articles or objects at the period at which they are to be assessed, under circumstances of ordinary and unrestrained sale. Therefore, the prices fixed under the impressment laws do not form the proper standard, as sales made according to those prices, are constrained sales made under extraordinary circumstances for the support of the armies of the Confederate States, when the necessary supplies cannot be obtained in any other way.

2. It having been officially reported to the office through the Post Quartermaster's Department, that the farmers in certain Districts are devising a plan to exchange corn and wheat with each other so as to evade the tax in kind, all Assessors are instructed to be vigilant in ascertaining what each farmer has *actually produced*, and to render their estimates accordingly, and the assessors in every District in the Confederate States, are hereby directed to guard against any such evasion in making their estimates, and to search diligently into all the facts and circumstances connected with each case.

THOMPSON ALLAN,
Commissioner.

THE DEPARTMENT OF THE
 OFFICE OF THE COMMISSIONER OF TAXES,
 Richmond, Aug. 21, 1863.

AN ERROR in article 43, of the instructions of 15th of May, 1863, to Collectors of Taxes, in reference to the reservation of corn or wheat from the tax in kind, having been brought to the notice of the Department, said article is hereby so modified as to allow farmers or planters to reserve, in addition to the quantities of other articles therein specified, only one hundred bushels of corn or fifty bushels of wheat or any proportionate quantity of each, in accordance with the provisions of section 11 of the Tax Act.

THOMPSON ALLAN,
 Commissioner of Taxes.

Approved:

C. G. MEMMINGER, Sec'y of the Treasury
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CIRCULAR IN REFERENCE TO THE
VALUATION AND ENDORSEMENT OF
CREDITS UNDER SECTIONS 24 AND 41
OF THE ASSESSMENT ACT.

Section 576

TREASURY DEPARTMENT,
Office of the Commissioner of Taxes, }
Richmond, August 2nd, 1863. }

The 2d article of the circular issued by this office, on the 5th of August, 1863, being somewhat obscure, and not understood by the public, the following instructions are issued in place of those of the 5th instant, which are hereby revoked:

1. Section 41 of said act assumes that every credit shall be assessed at its value in Confederate Treasury notes. It is also presumed that every holder of a credit is willing to receive payment of the amount it represents, in Confederate notes, until the contrary appears. If the contrary should be made apparent to the assessor, either by patent evidence on the face of the credit, or from satisfactory evidence that the holder values it at a higher rate, or has refused payment in Confederate notes, then it shall be valued accordingly, unless the holder will endorse his willingness to receive payment thereof in Confederate notes.

2. If, therefore, upon the face of a credit past due or from its peculiar character, there is satisfactory evidence before the assessor that it was worth a premium in Confederate notes, or that the holder valued it at a higher rate on the 1st of July, 1863; or that the holder has refused payment of a credit overdue, in Confederate notes, then it should be valued and taxed at the premium it bore on the 1st of July, and to entitle the holder to a reduction of such valuation, he must first make the endorsement required by section 41.

THOMPSON ALLAN,
Commissioner of Taxes.

Approved:

C. G. MENNINGER, Sec'y of the Treasury.
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**REGULATIONS IN REFERENCE TO THE
PAYING OVER OF MONIES BY DIS-
TRICT COLLECTORS OF CONFEDERATE
TAXES.**

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TREASURY DEPARTMENT,
Office of Commissioner of Taxes, }
Richmond, August 24, 1863.

1. Each District Collector, in the performance of his duty in paying over monies to the State Collector, in accordance with Article 32 of the printed Instructions of 15th May, 1863, shall be allowed ten dollars per day to cover all expenses in travelling to and from the office of the State Collector, in cases where he resides nearer to the State Collector's office than to any Express office; and the same amount per diem in travelling to and from the nearest Express office when the distance to the State Collector's office is greater than the distance to such Express office. When he delivers a package of money, properly sealed, with the amount endorsed thereon, and directed to the State Collector, to the proper Agent of the Express Company, he shall take a receipt therefor, and transmit said receipt to the State Collector, which receipt will be accepted as money, provided the package when received contains the amount called for by such receipt, in lawful money of the Confederate States; and the Express charges shall correspond with the charges noted on the receipt, and be paid by the State Collector upon receipt of the package.

2. The District Collector shall make out an account in duplicate for the amount claimed, and state the distance travelled, and the number of days consumed in performing the service, and the same shall be sworn to and subscribed before some competent magistrate, and approved by the State Collector, through whom the account shall be submitted to the Commissioner of Taxes for settlement.

THOMPSON ALLAN,
Commissioner of Taxes.

Approved:

C. G. MEMMINGER,
Secretary of the Treasury.

au 24—11

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12. DEFAULTERS UNDER SECTIONS 2, 3, 4
AND 5 OF THE TAX ACT.

OFFICE OF COMMISSIONER OF TAXES,
TREASURY DEPARTMENT,
RICHMOND, August 25, 1868.

1st. Each District Collector of Confederate States Taxes, as soon as the time prescribed for registration of business and professions, and for the payment of the specific tax, and the tax on sales up to the 1st July, 1868, shall have expired, shall cause the Assessor or Assessors in his District to make diligent inquiry, whether any person, or persons in their respective Districts or localities, shall have failed to register and pay the taxes required by law, and shall immediately report the same residence, and business of each defaulter to said Collector, together with a list, showing the amount of tax due upon the sales of such defaulter, in accordance with Section 10 of the Assessment Act.

2d. Upon the receipt of such report and list, the Collector shall proceed by distress and sale, under the provisions of Section 16 of the Assessment Act, to collect all the taxes due, and double the specific tax, and a fine sum for every thirty days of such failure, according to Section 8, of the Tax Act, and, in addition to the five per centum allowed the Collector by law, the fee for ferrying, and the sum for the necessary and reasonable expense of removing, advertising, and keeping the goods, chattels, or effects so distrained, which fees and expenses shall be the same as are authorized and required to be paid to sheriffs for like services by the laws of the State in which such defaulter resides.

THOMAS M. ALLAN,
Commissioner of Taxes.

Approved:

C. G. MEMMINGER

Aug 26-1868

Secretary of Treasury



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Supplemental Instructions for Collectors and Assessors of Taxes.

CONFEDERATE STATES OF AMERICA, }
TREASURY DEPARTMENT, }
Office of Commissioner of Taxes, }
RICHMOND, Sept. 3d, 1863. }

The following additional instructions will be observed and pursued by all officers engaged in the assessment and collection of taxes for the Confederate States:

TAX ON SALARIES.

1. On the first day of January, 1864, and on the first day of January, in each year thereafter, the assessor shall require every salaried person in his district to render a list showing the amount of his salary for the year preceding, (except the salaries of persons in the military and naval service, and salaries not exceeding one thousand dollars per annum,) upon which salaries so returned a tax of one per cent. shall be levied on the first fifteen hundred dollars, and two per cent. upon the excess over that amount, said tax to be paid on the first day of January next, or as soon thereafter as may be practicable, and in like manner in each year thereafter.

TAX ON INCOMES.

2. On the first day of January next, and on the first day of January in each subsequent year, or as soon thereafter as may be practicable, the assessor of each district shall require an estimate of income and profits of, and shall ascertain and assess, according to the form prescribed by the commissioner of taxes, the income and profits derived by each person, joint stock company and corporation, and from

every occupation, employment or business, whether registered or not, in which they may have been engaged, and from every investment of labor, skill, property or money, and the income and profits derived from any source whatever (except salaries) during the calendar year preceding the said first day of January.

3. The following items shall be deducted from the gross amount of income derived from the particular objects and vocations named in each of the following paragraphs of section 8 of the tax act, to-wit :

I. *Rents.*

From incomes received for rent of houses and the lots appurtenant, the amounts expended for necessary annual repairs are to be deducted not to exceed five per cent. on the rent.

From incomes derived from the rents of other lands and tenements, and of manufacturing, &c., as above, shall be deducted the amount expended for necessary annual repairs, not to exceed ten per cent. on the rent.

II. *Manufacturing and Mining Business.*

From the gross value of the products of the year, the following deductions must be made :

1. Rent of the establishment and fixtures, if actually rented, and not owned by the persons prosecuting the business.

2. Cost of the labor actually hired and paid for.

3. Actual cost of the raw material purchased and manufactured.

III. *Navigating Enterprises.*

From the gross earnings, including the value of freights on goods shipped by the person running the vessel, there shall be deducted—

1. Hire of the vessel, if not owned.

2. If owned, an allowance for wear and tear not exceeding 10 per cent. per annum, and also the cost of running the vessel.

IV. *Boat and Ship Building.*

From gross receipts of this occupation shall be deducted—

1. The cost of labor actually hired and paid.

2. Prime cost of materials, if actually purchased. When the vessel is owned by the builder, her value shall be included as part of the gross receipts.

V. *Sales of Merchandize and other Property.*

From the gross amount of sales there shall be deducted—

1. Prime cost of property sold.
2. Cost of transportation.
3. Clerks' salaries actually paid.
4. Rent of buildings employed in the business, if hired, and not owned.

VI. *All other Occupations.*

From the gross receipts there shall be deducted—

1. The cost of material purchased for the use of the business, or to be converted into some other form in the course of the business, such material not to include machinery.

In case of mutual insurance companies, there shall also be deducted the losses paid by them during the year.

4. Income derived from all other sources shall be subject to no deduction whatever.

5. In estimating incomes, there shall be included, as part of the income of the owner, the value of the estimated annual rental of all dwellings, houses, buildings and building lots in cities, towns and villages, whether occupied by the owner or not, or whether leased or hired out or not.

6. There shall also be included, as part of the income of the owner, the value of the estimated annual hire of all slaves not engaged on plantations or farms, and not employed in some business or occupation, the profits of which are taxed as income under the tax act.

7. All lots and houses, from the use of which the owner is debarred by the presence of the enemy, or by order of the military authorities, shall be deemed exceptions to the 5th article.

8. Each person to be assessed shall be required to give in an estimate, stating the gross amount of their receipts as individuals or members of a firm or partnership, and of each item for which a deduction is claimed, and of the amount of such deduction.

9. The income having been ascertained according to the preceding instructions, the following tax thereon shall be deemed to be due and payable, and shall be levied and collected on the first day of January, or as soon thereafter as may be practicable:

1. On all incomes over \$500, and not exceeding \$1,500, five per cent.

2. On all incomes over \$1,500, and less than \$3,000, five per cent. on the first \$1,500, and ten per cent. on the excess.

3. On all incomes over \$3,000, and less than \$5,000, ten per cent.

4. On all incomes over \$5,000, and less than \$10,000, twelve and a-half per cent.

5. On all incomes of or over \$10,000, fifteen per cent.

10. *Joint Stock Companies and Corporations.*

Tax on annual earnings—

On the first day of January next, and on the first day of January in each year succeeding, or as soon thereafter as may be practicable, the assessor shall require each joint stock company and corporation, within the district assigned to him, to make return in accordance with the form prescribed by the commissioner of taxes, of the true amount of their annual earnings set apart for dividend and reserved fund, and upon the said amount he shall, on the said first of January, or as soon thereafter as may be practicable, assess, levy and collect the following tax, that is to say: If said annual earnings shall give a profit of ten per centum or less upon the capital stock paid in, there shall be assessed and paid to the collector of the district, one tenth of such annual earnings. And in case the sum so set apart shall give a profit of more than ten and less than twenty per cent., one eighth shall be paid; and if said earnings shall give a profit of more than twenty per cent., one sixth thereof shall be paid as aforesaid. The amount so to be paid by each company and corporation shall be reserved from its earnings, and each stockholder shall thereby be exonerated from returning as part of his income the dividend received by him.

11. The following exemptions from the tax are allowed:

1. Incomes of and under \$500.

2. Profits or income derived from such products of land as are taxed in kind.

3. The income and moneys of hospitals, asylums, churches, schools and colleges.

12. If the assessor shall be dissatisfied with the estimate of the tax payer of his income and profits, or of any deduction claimed, he shall select one disinterested citizen of the vicinage as referee, and the tax payer shall select another, which two shall call in a third, who shall determine the facts and fix the amount of income and profits to be assessed, and a certificate, signed by a majority of the referees, shall

be conclusive of the amount to be assessed. If the tax payer shall fail or refuse to render a statement or estimate, or to select a referee, then the assessor shall select three, who shall fix the amount of income and profits on which the tax payer shall be assessed from the best evidence they can obtain, and the certificate, signed by a majority, shall be conclusive against the tax payer. And in any case submitted to referees, if they, or a majority of them, shall find and certify that the statement or estimate of income and profits rendered by the tax payer does not contain more than *four fifths* of the true and real amount of his taxable income and profits, the tax payer shall then pay ten per centum on the amount of said income tax in addition to his regular tax, besides all fees and allowances.

13. The assessor is authorized, in ascertaining incomes, to administer oaths to referees, to tax payers and to witnesses in regard to the estimate and any deduction, or any fact in reference thereto, in the following form:

You do solemnly swear (or affirm) that you will true answer make to all questions which shall be put to you respecting the estimate of your income and profits, and any deduction claimed, and also as to any fact in reference thereto, and that you shall speak the truth, the whole truth and nothing but the truth, so help you God.

Tax in Kind on Slaughtered Hogs.

14. The assessor for each district or sub-division under his charge, shall, on the 1st day of March, 1864, or as soon thereafter as may be practicable, and on the 1st day of March in each year thereafter, require every farmer, planter and grazier within his district to render an accurate account, according to the form prescribed by the commissioner of taxes, of all the hogs he may have slaughtered since the 24th day of April, 1863, and before the 1st day of March, 1864, and on the 1st of March in each year after 1864, he shall require a like return of all the hogs slaughtered during the preceding year, and shall deliver said account or estimate, when complete, to the post-quartermaster of his district, and after the delivery of the same to said post-quartermaster, the said farmer, planter or grazier shall deliver to the post-quartermaster an equivalent for one tenth of the pork, in cured bacon, at the rate of sixty pounds of bacon to the one hundred weight of pork.

Tax on Neat Cattle, Mules, &c.

15. On the 1st November, 1863, and on the 1st November in each year thereafter, the assessor shall cause an estimate to be made, either by agreement with the tax payer or by referees selected as set forth in article 12 of these instructions, of the value of all neat cattle, horses mules (not used in cultivation) and asses owned by each person in his district, and upon such value the owners shall be taxed one per centum, to be paid on or before the 1st day of January next ensuing. If the grazier, farmer or planter shall have sold beeves since the 24th April, 1863, and prior to the 1st November following, or if in any subsequent year he shall have sold beeves prior to the 1st day of November in that year, the assessor is required to estimate the gross proceeds of such sale, as in other cases of income tax, deducting therefrom the money actually paid for the purchase of such beeves, if actually purchased, and the value of the corn consumed by them; and the form of said estimate will be furnished by the commissioner of taxes.

16. The said estimates, duly verified by oath, shall be delivered to the district collector on or before the first day of December in each year, and the collector shall proceed to collect the same as in case of other estimates, and the tax shall be due and payable on or before the 1st day of January ensuing in each year.

17. In all cases the assessors and collectors may appoint the time for visiting the respective portions of their districts for the purpose of assessment and collection, and shall give public notice thereof, and it shall be the duty of the tax payers to take notice thereof and make returns and payments accordingly.

18. Every person who, as trustee, guardian, tutor, curator or committee, or as executor or administrator, or as agent, attorney or factor of any person or persons, or as receiver in chancery, clerk, register, or other officer of any court, who may have in his possession, or subject to his charge, any property or credits liable to pay any income or other tax, shall be required to make due return in the same manner as though he were the actual owner of the said property or credits, and shall be held responsible in the same manner for any default.

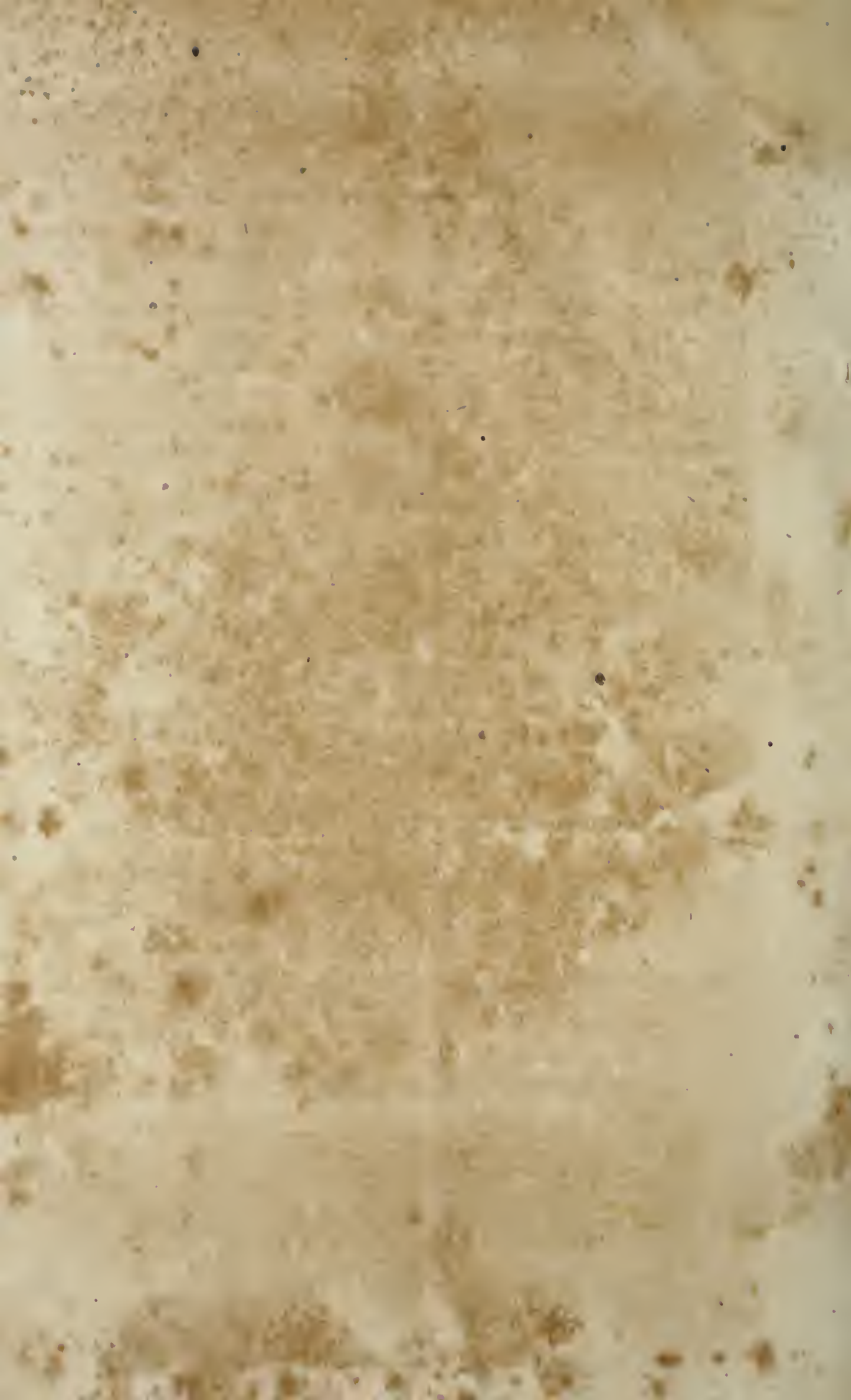
THOMPSON ALLAN,

Commissioner of Taxes.

Approved:

C. G. MEMMINGER, *Sec. of Treasury.*





no. 7

**REGULATIONS FOR REFUNDING TO
TAX-PAYERS MONEYS WRONGFULLY
COLLECTED.**

OFFICE OF COMMISSIONER OF TAXES, {
Richmond, September 12, 1863. }

Whenever any tax shall have been collected by levy and distraint, or in any other manner, from any tax-payer who may feel aggrieved thereby, such tax-payer may apply to the District Collector for relief, and exhibit such evidence in writing as he, she, or they may have of the wrong done, or supposed to have been done; and, after a full investigation, the Collector shall report the case, with such evidence as he may judge material, including, also, such as may be regarded material by the party aggrieved, to the State Collector, and the State Collector shall, if it be made to appear to him that such tax was levied, or collected, in whole or in part, wrongfully or unjustly, refund the amount to the party aggrieved out of any moneys in his hands collected as taxes, taking a receipt therefor; which being duly certified by the State Collector, shall be returned to the Commissioner of Taxes, and deemed and held as a sufficient voucher for the amount so paid; and he shall have credit therefor in the settlement of his tax accounts at this office.

After a District Collector has received and receipted for moneys in any case, he is not authorized to refund any portion thereof, but must pay over all moneys collected to the State Collector, as required by law.

THOMPSON ALLAN,
Commissioner of Taxes.

Approved:

C. G. MEMMINGER,
Secretary of Treasury.

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**ADDITIONAL INSTRUCTIONS IN RE-
FERENCE TO THE TAX ON BUSINESS
SALES.**

no. 8

OFFICE OF COMMISSIONER OF TAXES {
Richmond, Oct. 9, 1863. }

Each District Collector shall give public notice at the beginning of each quarter, requiring all registered persons to come forward within twenty days from the date of said notice, and make their returns to the Assessor on gross sales, and upon failure to do so such person will be subject to the penalty prescribed under Section 6 of the Tax Act. The Assessor shall turn over the lists as they are taken, to the Collector of the District, at the earliest practicable moment, and after such assessments have been made the tax-payer will be required to pay the same to the Collector, within not less than five or more than thirty days, the time to be fixed by the District Collector, under the penalty, upon failure to do so, imposed by Section 6 of the Tax Act.

THOMPSON ALLAN,
Commissioner of Taxes.

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TREASURY DEPARTMENT,
Office of Commissioner of Taxes, }
Richmond, Sept. 11, 1863. }

THIS DEPARTMENT, HAVING ALREADY contracted with the Southern Express Company for the transportation, at specified rates, of all FUNDS OF THE DEPARTMENT, the transportation of funds, by said company, from the District Collectors to the State Collectors, and from the latter to the Depositories or Assistant Treasurers, will hereafter be paid by the Disbursing Clerk for this office; and so much of the Resolution of August 24th, 1863, as directs that the State Collectors shall pay such transportation, is hereby revoked.

The company, on the delivery of each package of funds, will take a receipt therefor, as a voucher in their settlement with the Disbursing Clerk.

THOMPSON ALLAN,
Commissioner of Taxes.

Approved:

C. G. MEMMINGER,
Sec 12-11 Secretary of Treasury.

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